



FEDERAL  
STUDENT AID

# TAX LINE REFERENCE GUIDE FOR THE 2006-2007 FAFSA ON THE WEB WORKSHEET WWW.FAFSA.ED.GOV

Some **2006-2007 FAFSA on the Web Worksheets** do not have IRS tax line references. If you received a **Worksheet** that did not include the tax references, use this **Guide**, which includes the IRS references, to fully complete the **FAFSA on the Web Worksheet\***. **Remember that sections in purple require parental information.**

\*You can submit your answers at [www.fafsa.ed.gov](http://www.fafsa.ed.gov) anytime after January 1, 2006.

## PAGE 4 ON WORKSHEET: SECTION 3 – STUDENT FINANCES

**What was your (and your spouse's) adjusted gross income for 2005?**

Adjusted gross income (AGI) is on IRS Form 1040—line 37; or 1040A—line 21; or 1040EZ—line 4.

**What was your (and your spouse's) income tax for 2005?**

Your income tax amount is on IRS Form 1040—line 57; 1040A—line 36; or 1040EZ—line 10.

**Enter your (and your spouse's) exemptions for 2005.** Your exemptions are on IRS Form 1040—line 6d or 1040A—line 6d. For Form 1040EZ, if you answered, "Yes" on line 5, use EZ worksheet line F to determine the number of exemptions (\$3,200 equals one exemption). For Form 1040EZ, if you answered "No" on line 5, enter 01 if you are single, or 02 if you are married.

**How much did you (and your spouse) earn from working (wages, salaries, tips, combat pay, etc.) in 2005?**

Answer this question whether or not you filed a tax return.

This information may be on your W-2 forms or on IRS Form 1040—line 7 + line 12 + line 18; 1040A—line 7; or 1040EZ—line 1.

## PAGE 5 ON WORKSHEET: SECTION 5 – PARENT FINANCES

**What was your parents' adjusted gross income for 2005?**

Adjusted gross income (AGI) is on IRS Form 1040—line 37; or 1040A—line 21; or 1040EZ—line 4.

**How much did your parents earn from working (wages, salaries, tips, combat pay, etc.) in 2005?**

Answer this question whether or not your parents filed a tax return.

This information may be on their W-2 forms, or on IRS Form 1040—line 7 + line 12 + line 18; 1040A—line 7; or 1040EZ—line 1.

## PAGE 5 ON WORKSHEET: SECTION 6 – STUDENT FAFSA WORKSHEETS A, B AND C

Refer to FAFSA Worksheets A, B, and C Replacement Page on page 2. You can use the Replacement Page instead of the FAFSA Worksheets on the original **FAFSA on the Web Worksheet**. It includes the IRS references needed.

## PAGE 7 ON WORKSHEET: SECTION 7 (CONTINUED) – PARENT INFORMATION

**What was the amount your parents paid in income tax for 2005?**

The income tax amount is on IRS Form 1040—line 57; 1040A—line 36; or 1040EZ—line 10.

**Enter your parents' exemptions for 2005.** Exemptions are on IRS Form 1040—line 6d or 1040A—line 6d. For Form 1040EZ, if your parent(s) answered, "Yes" on line 5, use EZ worksheet line F to determine the number of exemptions (\$3,200 equals one exemption). For Form 1040EZ, if your parent(s) answered "No" on line 5 enter 01 if he or she is single, or 02 if he or she is married.

## PAGE 7 ON WORKSHEET: SECTION 7 (CONTINUED) – PARENT FAFSA WORKSHEETS A, B AND C

Refer to FAFSA Worksheets A, B, and C Replacement Page on page 2. You can use the Replacement Page instead of the FAFSA Worksheets on the original **FAFSA on the Web Worksheet**. It includes the IRS references needed.

## REPLACEMENT PAGE -- FAFSA Worksheets - Calendar Year 2005

These worksheets are solely for completing the FAFSA Worksheet questions for the student and **for the student's parents**.  
The **2006-2007 FAFSA on the Web Worksheet** that you previously received did not contain IRS tax line references.  
You may use this page instead of the FAFSA Worksheets included on page 8 of your original **FAFSA on the Web Worksheet**.

### FAFSA Worksheet A - Report Annual Amounts

Student/Spouse		Parents	
\$	Earned income credit from IRS Form 1040—line 66a; 1040A—line 41a; 1040EZ—line 8a.	\$	
\$	Additional child tax credit from IRS Form 1040—line 68 or 1040A—line 42.	\$	
\$	Welfare benefits, including Temporary Assistance for Needy Families (TANF). Don't include food stamps or subsidized housing.	\$	
\$	Social Security benefits received, for all household members as reported in student's household size (or parents' household size), that were not taxed (such as SSI). <b>Report benefits paid to parents in the Parents' column</b> , and benefits paid directly to student in the student/spouse column.	\$	
\$	-----Enter in Worksheet A question Page 5; Section 6	Enter in Worksheet A question----- Page 7; Section 7	\$

### FAFSA Worksheet B - Report Annual Amounts

Student/Spouse		Parents	
\$	Payments to tax-deferred pension and savings plans (paid directly or withheld from earnings), including, but not limited to, amounts reported on the W-2 Form in Boxes 12a through 12d, codes D, E, F, G, H, and S.	\$	
\$	IRA deductions and payments to self-employed SEP, SIMPLE, and Keogh and other qualified plans from IRS Form 1040—line 28 + line 32 or 1040A—line 17	\$	
\$	Child support you received for all children. Do not include foster care or adoption payments.	\$	
\$	Tax exempt interest income from IRS Form 1040—line 8b or 1040A—line 8b	\$	
\$	Foreign income exclusion from IRS Form 2555—line 43 or 2555EZ—line 18	\$	
\$	Untaxed portions of IRA distributions from IRS Form 1040—lines (15a minus 15b) or 1040A—lines (11a minus 11b). Exclude rollovers. If negative, enter a zero here.	\$	
\$	Untaxed portions of pensions from IRS Form 1040—lines (16a minus 16b) or 1040A—lines (12a minus 12b). Exclude rollovers. If negative, enter a zero here.	\$	
\$	Credit for federal tax on special fuels from IRS Form 4136—line 15—nonfarmers only	\$	
\$	Housing, food, and other living allowances paid to members of the military, clergy, and others (including cash payments and cash value of benefits).	\$	
\$	Veterans' noneducation benefits such as Disability, Death Pension, or Dependency & Indemnity Compensation (DIC), and/or VA Educational Work-Study allowances	\$	
\$	Other untaxed income not reported elsewhere on Worksheets A and B, such as workers' compensation, untaxed portions of railroad retirement benefits, Black Lung Benefits, disability, etc. Tax filers only: report combat pay not included in AGI. Don't include student aid, Workforce Investment Act educational benefits, combat pay if you are not a tax filer, or benefits from flexible spending arrangements, e.g., cafeteria plans.	\$	
\$	Money received, or paid on your behalf (e.g., bills), not reported elsewhere on this form.	XXXXXXXXXXXX	
\$	-----Enter in Worksheet B question Page 5; Section 6	Enter in Worksheet B question----- Page 7; Section 7	\$

### FAFSA Worksheet C - Report Annual Amounts

Student/Spouse		Parents	
\$	Education credits (Hope and Lifetime Learning tax credits) from IRS Form 1040—line 50 or 1040A—line 31	\$	
\$	Child support you paid because of divorce or separation or as a result of a legal requirement. Do not include support for children in your <b>(or your parents')</b> household.	\$	
\$	Taxable earnings from need-based employment programs, such as Federal Work-Study and need-based employment portions of fellowships and assistantships.	\$	
\$	Student grant and scholarship aid reported to the IRS in your <b>(or your parents')</b> adjusted gross income. Includes AmeriCorps benefits (awards, living allowances, and interest accrual payments), as well as grant or scholarship portions of fellowships and assistantships.	\$	
\$	-----Enter in Worksheet C question Page 5; Section 6	Enter in Worksheet C question----- Page 7; Section 7	\$